

## Exhibit 42

BECH-BRUUN



# Attorney Investigation

Investigation into the circumstances regarding  
SKAT's payment of dividend tax refunds

December 2017

**Suggestions**

*The reimbursement of dividend tax to foreign shareholders should also be included in Customer Service. The reimbursements require access to 3 S and to RKO - eKapital (where VP reports are located).*

*The payout orders can be sent to SAP where those who do today will be. It is a pure bookkeeping task.*

*Sven Nielsen handles the reimbursement task*

*I don't know anything, but it seems like Laurits Cramer has also seen a trailing edge. He prepares everything and is the one who knows most about everything.*

**Conclusion**

*Dividend tax has so far been tasked with typing declarations and reports, as well as providing payments and reimbursements. We also conducted dividend checks (SAField 37 opposite the dividend declaration).*

*There are many tasks that are not solved today. Some will disappear by mandatory TastSelv, new ones will come (less often). But there is a big task in getting better control of the area, also in the banks.*

*Some will be able to be solved by machine - when there are finances for it.*

**2.2 Communication to René Frahm Jørgensen**

It appears so far not seen the material that is made in our study, René Frahm Jørgensen received the memo.

**3. SKAT Executive Board meeting on June 17, 2013****3.1 Preparing for the meeting**

SIR's report of 30 May 2013, cf. Chapter 11, section 1, above, was discussed at a meeting of SKAT's Executive Board on 17 June 2013. Prior to the meeting, the report had been sent to the participants as well as a presentation note.

**3.2 The meeting****3.2.1 The meeting was attended Jesper Rønnow Simonsen, Winnie Jensen, Karsten Juncher, Steffen Normann Hansen, Erling Andersen, Jens Sorensen, Anne Sophie Springborg Stricker and Neel C. Grønlund (referent).**

On May 14, 2014, Bente Ekelund Oddershede wrote an email to Birgitte Normann Grevy stating:

**Topic:** *Central Probability Check April 2014*

*Hope you can help with the following?*

*In connection with the probability check for the month of April, I have encountered kt. 2236, FO 1156, which has a balance of DKK 612 million.*

*I have previously understood that the account is primarily used for payments under DBOs, that payments are made in bundles - often to a bank that then redistributes to the final recipient. Thus, there is no debtor accounting for these payments.*

*Do you have the opportunity to see if there are such bundle transfers in the month of April (this indicates the sub-account type) and whether the somewhat high balance is essentially due to transfers to quite a few companies? In the past I have been able to understand at Inge Lise that the bundles have included information on the further transfer from the bank*  
...

On May 19, 2014, Birgitte Normann Grevy responded to this email as follows:

*It is primarily for banks. Every year there are large payouts in April, May and June.*

### **32. SKAT's Executive Board meeting on June 6, 2014**

#### **32.1 Preparing for the meeting**

The undated submission, entitled *Quarterly follow-up on Internal Audit (SIR) audit reports as well as an overview of the National Audit Office's (RR) studies, audits and reports in SKAT per May 23, 2014* contains this one

***Setting:***

*The Executive Board approves the quarterly follow-up of audit reports from SIR. Follow-up is subsequently sent to the department.*